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ABSTRACT

Compiled from annual reports submitted by the states, data on the total current expenditures (including expenditures as defined by P.L. 81-874 and P.L. 89-10) for elementary and secondary public education in the United States for 1972-73 is reported. Average daily attendance (ADA) declined from 42.5 million to 42.2 million, or about .7 percent. Total current expenditures amounted to $46.2 billion, averaging $1,096 per pupil in ADA. Federal sources accounted for $4.0 billion, or 8.8 percent of the total expenditures. State per-pupil expenditure ranged from $595 (lowest) to $1,689 (highest). Comparing percentage-by-expenditure category with 1964-65 data, the emphasis changes with less spent on instruction and related pupil services, while more is spent now on administration and fixed charges. Tables present complete expenditure and revenue data for all states and aggregate data for the United States. (Author/DW)

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EXPENDITURES AND REVENUES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, 1972-73

By
Richard H. Barr
National Center for Education Statistics

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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HIGHLIGHTS

The number of pupils in average daily attendance (ADA) declined about seven-tenths of a percent, from 42.5 million in 1971-72 to 42.2 million in 1972-73.

Total current expenditures for public elementary and secondary education, including amounts for State and intermediate district administration, amounted to $46.2 billion in 1972-73 (an average of $1,096 per pupil in ADA).

Local current expenditures amounted to $44.9 billion in 1972-73 (an average of $1,065 per pupil in ADA). A total of $4.0 billion (8.8 percent of these expenditures, amounting to $94 per pupil) was of funds from Federal sources.

Local current expenditures as defined by P.L. 81-874 and P.L. 89-10 amounted to $43.0 billion (an average of $1,020 per pupil in ADA).

Current expenditures as defined by P.L. 81-874 and P.L. 89-10 ranged from a low of $595 per pupil in Mississippi to $1,689 in New York. The national average was $1,020 per pupil, up 10.2 percent from 1971-72.

The ratio of the highest ($1,689) to the lowest ($595) State per-pupil expenditure, although relatively constant, was at its lowest point (2.8 to 1; see page 6) since this statistic was first reported for 1964-65.

Revenues per pupil averaged $1,236, up about 4.5 percent from 1971-72.

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FOREWORD

The educational community has shown an increasing interest in expenditure data for public elementary and secondary education. In response to this interest, the U.S. Office of Education (USOE) in 1968 began publishing data compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined by P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965. This publication was compiled from these State reports, which have also been incorporated into USOE's Elementary–Secondary General Infomation System (ELSEGIS) series.

The report form used by the States for the annual submission of expenditure data (OE Form 2350-6) was developed with the assistance of State education agency fiscal and statistical personnel, whose essential contribution is acknowledged and appreciated.

Roy C. Nehrt, Chief
Elementary and Secondary Surveys Branch

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INTRODUCTION

Information in this report is designed to meet the general information needs of educational researchers and the more specialized needs of personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, The Elementary and Secondary Education Act of 1965 (ESEA). Accordingly, in addition to revenue data, this publication contains three types of current operating expenditure data. One type is a total that includes State and intermediate level administration. The other two, which are subsumed under this total, are for public elementary and secondary education at the local level. These two are:

1) *Current expenditures.* These data are presented in the major functional categories agreed upon in the late 1940's and published in USOE Handbook I, *The Common Core of State Educational Information,* 1953.

2) *Current expenditures as defined by P.L. 81-874 and P.L. 89-10;* The current expenditures presented in the second section of this report are those which come within the definitions of such expenditures in P.L. 81-874 and P.L. 89-10. These include all expenditures at the local level, regardless of funding source, for current operation of public elementary and secondary schools through grade 12, including net expenditures for school lunch programs, student activities, and free summer school programs. Excluded are expenditures made from funds received from patrons as tuition and transportation fees, and from funds received under Titles I, II, and III of P.L. 89-10.

All data in this report are for the fiscal year ending June 30, 1973, except as noted.

TOTAL CURRENT EXPENDITURES

In 1972-73, the States spent $46.2 billion for current operation of the public elementary and secondary school enterprise. (See table 1.) Of this amount, $44.9 billion was expended at the local level for operation of public elementary and secondary schools, including those expenditures excluded under P.L. 81-874 and P.L. 89-10 (i.e., expenditures from payments by patrons for tuition and transportation fees and from funds received under Titles I, II, and III of the Elementary and Secondary Education Act of 1965); $.5 billion for State and intermediate level administration; and $.8 billion for community services. Of the $44.9 billion total, $43.2 billion went for local administration, instruction, attendance and health services, pupil transportation, plant operation and maintenance, and

fixed charges. The remaining $1.7 billion was spent for "other school services" (student activities, free summer school, and school lunch programs). (See table 2.)

A comparison of percentages by expenditure category for 1972-73 and 1964-65 (the year prior to ESEA) reveals the changes in emphasis. In 1972-73, a slightly smaller percentage was spent for instruction, attendance and health services, pupil transportation, and maintenance and operation of plant, while relatively more was expended for administration and fixed charges. (See table A.) The increase for administration could be due in part to a revised definition of this category (expenses of the principal's office, formerly included in instruction, are now classified under administration by some States). Noteworthy is the relatively large increase for fixed charges. Since expenditures for employee retirement are included in fixed charges, the increase in this category could reflect the increased payments for social security and other retirement programs.

Variations in State spending patterns for regular programs are shown in tables 3 and 4. Table 3 reports current expenditures per pupil for 1972-73, distributed by functional category, for the 50 States, the District of Columbia, and the outlying areas. Table 4 presents a percentage distribution of expenditures by category.

Table A.--Expenditures at the local level for current operation of the regular day school program, by functional category: 1964-65 and 1972-73

Functional category	1964-65		1972-73	
	Dollars, in billions	Percent	Dollars, in billions	Percent
Total	$17.9	100.0	$43.1	100.0
Local administration	.6	3.3	1.5	3.5
Instruction	12.8	71.4	30.1	69.7
Attendance and health services	.2	1.1	.4	1.0
Pupil transportation	.7	4.0	1.6	3.8
Operation and maintenance of plant	2.2	12.0	4.7	10.8
Fixed charges (includes employer share of retirement)	1.5	8.2	4.7	11.2

Note.--Details may not add to total because of rounding.

REVENUES

Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. They should not be confused with entitlements, allotments, grant awards, etc. Since the revenues reported were those received during the fiscal year ending June 30, 1973, it is unlikely that the values reported would reconcile with allotments, etc., for the same year.

Revenues for fiscal year 1973 totaled $52.1 billion (tables 5 and B), up 4.5 percent from the $50.0 billion reported for 1971-72. The high level of dependence on revenue from local sources (50.3 percent) persisted (table D); in most States the source was property taxes.

Revenue per pupil is a comparative expression of dollar resources available for education. Division of total revenues by average daily attendance (ADA) yielded $1,236 per pupil in ADA for the United States. Among the States, average revenue per pupil ranged from $762 for Mississippi to $1,995 for New York. (See table 6.)

Revenue from Federal sources (8.7 percent of total revenue) averaged $107 per pupil and varied among the States, ranging from $55 per pupil for Wisconsin to $442 for Alaska. Expressed as percents of total public elementary and secondary revenue for these two States, the Federal portions were 4.3 percent and 24.2 percent, respectively; however, Mississippi's $202 per pupil from Federal sources represented 26.5 percent of available revenues for that State. For the District of Columbia, Federal sources amounted to $708 per pupil and accounted for 36.6 percent of public school revenue. (See table 6.)

Revenue from State sources (40.0 percent of total revenues) showed similar variations: the U.S. average was $494 per pupil, with New Hampshire reporting $80 and Alaska reporting $1,213, representing, respectively, 7.8 percent and 66.2 percent of public elementary and secondary school revenues for those States. Hawaii reported 87.1 percent of revenues from State sources, and the District of Columbia reported 63.4 percent; however, they are special cases with all local revenues considered as from State sources. (See table 6.)

Intermediate revenues (those from sources between the State and the local school system; e.g., counties in some States) account for only 1.0 percent of total revenue, vary widely according to the individual State's plan for financing education, and may be obtained from property taxes. Such revenues were reported by 24 States, with average revenue per pupil ranging from $0.38 (less than 0.1 percent of total revenue per pupil) for Mississippi to $313 (26.4 percent) for Montana. Purposes of these revenues ranged from operation of intermediate administrative agencies to approximately equal funding of local schools.

Local revenue sources, which must furnish all revenues not provided from other levels, furnished an average of $622 per pupil (50.3 percent of total revenue) for the 50 States and the District of Columbia.

Table B.—Revenues, by source, for public elementary and secondary education: 1970-71 and 1972-73

	1970-71		1972-73	
	Amount, in billions	Percent	Amount, in billions	Percent
Total (all sources)	$44.5	100.0	$52.1	100.0
Local sources	22.3	50.1	26.3	50.3
Intermediate sources	.9	2.0	.5	1.0
State sources	17.6	39.4	20.8	40.0
Federal sources	3.8	8.4	4.5	8.7

Note.—Details may not add to totals because of rounding.

Exclusive of the District of Columbia and Hawaii, these ranged from a low of $123 (11.7 percent) for New Mexico to $895 (86.9 percent) for New Hampshire; however, expressed as percents, the low was 9.6 percent for Alaska. Since all non-Federal revenue is classified as State revenue for the District of Columbia and Hawaii, no local revenue is indicated.

Federal funds in support of total current expenditures totaled $4.0 billion (8.7 percent of the total current expenditures from all sources of funds). (See table 7.) The Federal share varied greatly among the States, from a low of 4.3 percent for Wisconsin to a high of 40.5 percent for the District of Columbia.

CURRENT EXPENDITURES AS DEFINED BY P.L. 81-874 AND P.L. 89-10

During 1972-73, expenditures as defined by P.L. 81-874 and P.L. 89-10 rose to $43.0 billion, an increase of $3.7 billion (9.4 percent) over 1971-72. The number of pupils in average daily attendance declined slightly (0.7 percent) from 42.5 million to 42.2 million, and the average per-pupil expenditure rose 10.2 percent from $926 to $1,020. (See table 8.)

Table C, a frequency distribution of State average per-pupil expenditures at $100 intervals, clearly shows the two extreme highs (Alaska and New York) as well as the large grouping (over 80 percent) in the range of $700 to $1,200 per pupil.

Table C.—Frequency distribution of statewide expenditures per pupil in average daily attendance: 1972-73

Current expenditures per pupil in ADA	Frequency	Cumulative frequency	Measures of central tendency and dispersion	
Under $600	1	1		
$600 to $699	4	5		
$700 to $799	7	12	20th centile	$ 754
			1st quartile	799
$800 to $899	12	24	40th centile	878
$900 to $999	8	32	Median	931
			60th centile	973
$1,000 to $1,099	6	38	Mean	1,020
$1,100 to $1,199	8	46	3rd quartile	1,115
			80th centile	1,143
$1,200 to $1,299	1	47		
$1,300 to $1,399	1	48		
$1,400 to $1,499	1	49		
$1,500 to $1,599	0	49		
$1,600 and over	2	51		

Chart 1 presents the geographic distribution of current expenditures per pupil by State (reported in table 8). States with the highest expenditure rates are generally in the Northeast, Upper Midwest, and Far West. States with the lowest expenditure rates tend to be grouped in the Southeast.

Chart 1.—State average current expenditures per pupil for operation of public elementary and secondary schools: 1972-73

(As reported for administration of P.L. 81-874 and P.L. 89-10)

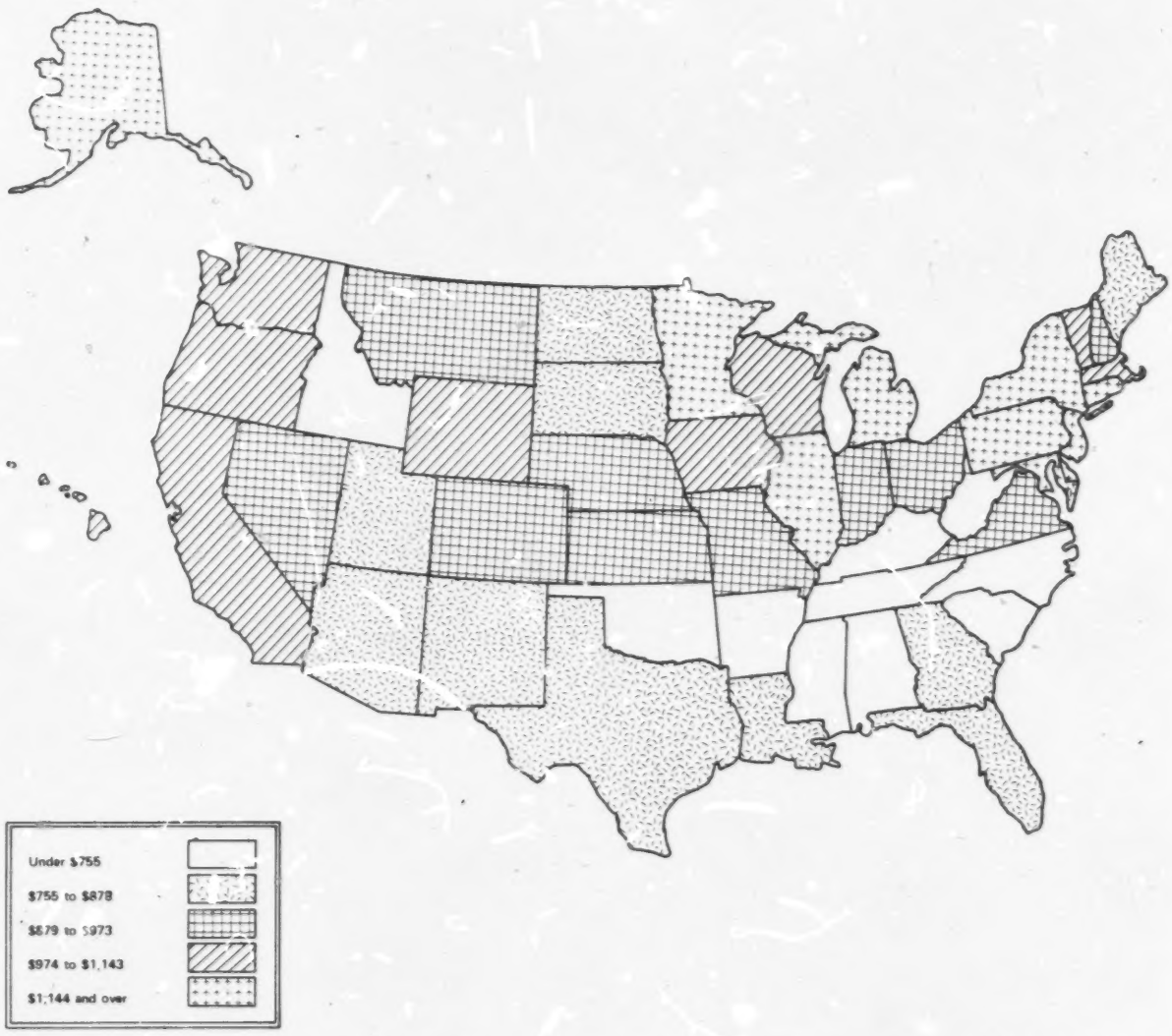


Table D and chart 2 show that the U.S. average per-pupil expenditure increased from $476 to $1,020 (114.3 percent increase) in the 8 years since the enactment of P.L. 89-10 in 1965. As the U.S. average has risen, the range of expenditures among the States has widened. In 1964-65, the State average per-pupil expenditure rates varied by $527, from $260 to $787. In 1972-73, this range was $1,094, from $595 to $1,689. The lowest State per-pupil expenditure in 1973 showed a slight relative increase compared with the highest State expenditure.

Table D.–U.S. average and lowest and highest State averages of current expenditures per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10: 1964-65 to 1972-73

Fiscal year ending June 30	U.S. average	Lowest State average	Highest State average
1965	$ 476	$260	$ 787
1966	511	270	833
1967	555	302	936
1968	612	313	1,013
1969	685	396	1,154
1970	767	431	1,265
1971	860	470	1,487
1972	926	533	1,596
1973	1,020	595	1,689

Table E shows the data in table D after they were adjusted to constant (1972-73) dollars based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor, (e.g., the CPI for FY 1968 was 101.9 and for FY 1973 was 128.2, so the 1968 data were adjusted by a factor of 1.2584). Even when so adjusted, the national average per-pupil expenditure showed a 56.6-percent increase from 1965 to 1973. The lowest State per-pupil expenditure increased by 67.1 percent, the highest by 56.7 percent.

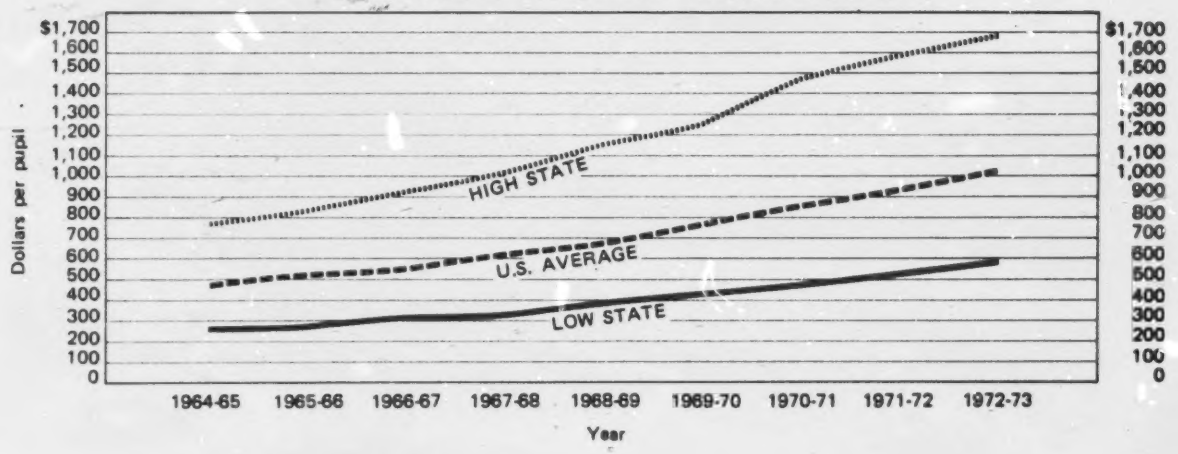
Percentagewise, these figures indicate that the gap between the lowest State per-pupil expenditure and the national average closed slightly, but the gap between the highest State per-pupil expenditure and the national average widened by almost the same proportion. However, the dollar difference continued its relentless increase.

Table E.–Adjusted U.S. average and lowest and highest State averages of current expenditures per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10, in constant (1972-73) dollars: 1964-65 to 1972-73.

Fiscal year ending June 30	U.S. average	Lowest State average	Highest State average
1965	$ 652	$356	$1,078
1966	685	362	1,117
1967	722	393	1,217
1968	770	394	1,275
1969	822	475	1,385
1970	869	489	1,434
1971	927	507	1,603
1972	963	555	1,660
1973	1,020	595	1,689

Changes in the CPI are an important consideration in interpreting increasing educational costs. For example, while per-pupil expenditures expressed in current dollars increased 114.5 percent during the 8-year period, the adjusted dollar increase was only 56.6 percent.

Chart 2.–U.S. average and low and high State averages of current expenditures per pupil in average daily attendance: 1964-65 to 1972-73. (As reported for administration of P.L. 81-874 and P.L. 89-10)



Basic Tables

NOTE: For all tables, details may not add to totals because of rounding.

Table 1.--Public elementary and secondary school average daily attendance, and expenditures and

State or other area	Average daily attendance (in thousands)	Total current expenditures		State administration		Intermediate administration	
		Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil
1	2	3	4	5	6	7	8
50 States and D.C.....	42,179	$46,213,332	$1,096	$359,438	$9	$151,209	$4
Alabama.....	736	529,175	719	1/ 4,950	7	--	--
Alaska	78	138,937	1,780	1,915	24	--	--
Arizona.....	442	401,147	908	2,087	5	986	2
Arkansas.....	411	292,542	712	2,918	7	757	2
California.....	4,539	4,994,911	1,101	34,483	8	99,215	22
Colorado.....	534	529,048	991	3,150	6	--	--
Connecticut.....	620	785,645	1,267	15,033	24	--	--
Delaware.....	123	157,258	1,275	2,437	--	--	--
District of Columbia..	117	189,436	1,617	(3/)	--	--	--
Florida.....	1,371	1,271,297	928	16,696	12	--	--
Georgia.....	990	864,369	873	14,411	15	--	--
Hawaii.....	167	181,802	1,092	(3/)	--	--	--
Idaho.....	174	134,438	771	2,988	17	--	--
Illinois.....	2,108	2,625,542	1,246	11,663	6	5,785	3
Indiana.....	1,113	1,032,288	927	3,100	3	250	(4/)
Iowa.....	611	644,691	1,056	4,601	8	--	--
Kansas.....	450	445,890	990	3,728	8	--	--
Kentucky.....	661	476,798	722	2,787	4	--	--
Louisiana.....	774	707,709	914	5,813	7	--	--
Maine.....	231	204,538	886	2,633	11	--	--
Maryland.....	807	979,354	1,213	9,159	11	--	--
Massachusetts.....	1,136	1,341,195	1,180	10,999	10	--	--
Michigan.....	2,018	2,413,755	1,196	9,623	5	7,197	4
Minnesota.....	839	1,045,612	1,246	6,095	7	--	--
Mississippi.....	491	352,059	716	4,463	9	425	1
Missouri.....	913	859,486	942	4,612	5	--	--
Montana.....	159	162,515	1,023	3,355	21	--	--
Nebraska.....	311	310,397	999	2,951	10	1,331	4
Nevada.....	121	118,791	979	1,916	16	--	--
New Hampshire.....	158	147,781	936	5,900	37	--	--
New Jersey.....	1,351	1,945,222	1,440	13,766	10	--	--
New Mexico.....	257	237,417	923	3,234	13	--	--
New York.....	3,091	5,721,221	1,851	27,991	9	--	--
North Carolina.....	1,070	879,885	822	1/ 10,811	10	--	--
North Dakota.....	137	123,595	904	1,948	14	1,108	8
Ohio.....	2,217	2,135,247	963	14,158	6	--	--
Oklahoma.....	568	445,020	784	4,111	7	375	1
Oregon.....	431	526,958	1,223	4,680	11	21,249	49
Pennsylvania.....	2,164	2,733,067	1,263	14,455	7	--	--
Rhode Island.....	166	201,570	1,211	7,334	44	--	--
South Carolina.....	577	472,168	818	7,861	14	--	--
South Dakota.....	153	136,885	892	2,195	14	--	--
Tennessee.....	832	616,711	741	8,100	10	--	--
Texas.....	2,498	2,135,636	855	11,573	5	4,751	2
Utah.....	279	233,028	836	4,137	15	--	--
Vermont.....	103	111,839	1,088	2,441	24	--	--
Virginia.....	986	942,565	956	8,780	9	--	--
Washington.....	730	837,426	1,147	4,731	6	7,782	11
West Virginia.....	383	320,802	838	3,608	9	--	--
Wisconsin.....	903	1,025,593	1,135	6,729	7	--	--
Wyoming.....	80	93,073	1,165	2,333	29	--	--
Outlying areas:							
American Samoa.....	8	6,128	797	(3/)	--	--	--
Canal Zone.....	13	16,888	1,287	(3/)	--	--	--
Guam.....	25	25,352	1,020	(3/)	--	--	--
Puerto Rico.....	660	353,734	536	(3/)	--	--	--
Virgin Islands.....	19	21,735	1,119	(3/)	--	--	--

1/ Data are for the 1971-72 fiscal year.
2/ Alaska and Rhode Island capital outlay were reported from current funds only and have been adjusted based on 1/2 the dollar value of school construction bonds reported sold in fiscal years 1972 and 1973.

expenditure per pupil in ADA by purpose and by State or other area: Aggregate United States, 1972-73

Local current expenditures		Capital outlay		Debt service, Interest and other		Debt service, Repayment of principal		State or other area
Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	
9	10	11	12	13	14	15	16	17
$45,702,687	$1,084	$4,091,471	$97	$1,547,452	$37	$2,540,670	$60	50 States and D.C.
524,225	712	41,980	57	4,380	6	6,195	8	Alabama
137,022	1,756	2/ 38,244	490	2,244	29	1/ 8,623	110	Alaska
398,075	901	93,629	212	13,495	31	23,311	53	Arizona
288,867	703	26,419	64	8,901	22	14,730	36	Arkansas
4,861,213	1,071	323,889	71	120,864	27	313,550	69	California
525,898	985	76,755	144	20,976	39	27,692	52	Colorado
770,612	1,243	22,102	36	42,744	69	61,678	99	Connecticut
154,821	1,255	28,029	227	8,208	67	16,605	135	Delaware
189,436	1,617	28,616	224	--	--	--	--	District of Columbia
1,254,600	916	123,675	90	29,139	21	41,131	30	Florida
849,958	858	63,981	65	14,197	14	44,878	45	Georgia
181,802	1,092	28,484	171	1,139	7	3,995	24	Hawaii
131,450	754	14,972	86	2,951	17	5,574	32	Idaho
2,608,095	1,237	225,264	107	64,595	31	153,564	73	Illinois
1,028,938	924	115,634	104	48,613	44	48,674	44	Indiana
640,090	1,048	48,972	80	15,785	26	25,541	42	Iowa
442,162	982	20,831	46	7,777	17	14,580	32	Kansas
474,011	718	39,673	60	19,887	30	21,672	33	Kentucky
701,897	907	64,174	83	44,604	58	35,969	46	Louisiana
201,906	875	18,288	79	5,461	24	10,565	46	Maine
970,195	1,202	157,575	195	40,879	51	60,521	75	Maryland
1,330,196	1,170	123,832	109	59,283	52	105,412	93	Massachusetts
2,396,936	1,187	258,680	128	107,181	53	92,837	46	Michigan
1,039,517	1,239	110,121	131	55,396	66	44,987	54	Minnesota
347,171	707	17,046	35	4,056	8	17,090	35	Mississippi
854,874	937	79,011	87	22,964	25	37,117	41	Missouri
159,160	1,002	14,013	88	3,102	20	7,928	50	Montana
306,116	985	9,543	31	8,368	27	17,571	57	Nebraska
116,874	963	28,570	235	7,973	66	12,064	99	Nevada
141,881	899	14,054	89	5,017	32	10,865	69	New Hampshire
1,931,457	1,430	181,983	135	69,057	51	90,041	67	New Jersey
234,183	910	18,627	12	2,704	10	13,949	54	New Mexico
5,693,230	1,842	221,529	72	184,671	60	371,383	120	New York
869,074	812	60,548	57	14,533	14	23,417	22	North Carolina
120,539	882	8,241	60	1/ 2,519	18	1/ 5,165	38	North Dakota
2,121,089	957	188,591	85	58,715	26	133,692	60	Ohio
440,535	776	42,719	75	5,876	10	36,067,877	63	Oklahoma
501,029	1,163	31,823	74	10,916	25	18,549	43	Oregon
2,718,612	1,256	269,220	124	138,234	64	190,389	88	Pennsylvania
194,236	1,167	2/ 9,659	58	11,785	71	6,909	42	Rhode Island
464,307	804	56,646	98	11,728	20	24,598	43	South Carolina
134,691	878	10,121	66	1,838	12	3,610	24	South Dakota
608,611	731	57,722	69	9,469	11	7,874	9	Tennessee
2,119,312	849	316,535	127	106,667	43	114,806	46	Texas
228,891	821	45,894	165	4,630	17	15,144	54	Utah
109,398	1,064	15,988	156	4,568	44	13,672	133	Vermont
933,785	947	120,378	122	37,299	38	55,397	56	Virginia
824,914	1,130	82,911	114	31,345	43	47,291	66	Washington
317,195	829	26,582	69	3,339	9	6,718	18	West Virginia
1,018,864	1,128	65,883	73	45,806	51	70,945	79	Wisconsin
90,740	1,136	3,817	48	1,572	20	6,134	77	Wyoming
								Outlying areas:
6,728	797	895	116	--	--	--	--	American Samoa
16,888	1,287	159	12	--	--	--	--	Canal Zone
25,352	1,020	1,669	67	--	--	--	--	Guam
353,734	536	26,344	40	--	--	--	--	Puerto Rico
21,735	1,119	--	--	--	--	--	--	Virgin Islands

3/ State and local administration are both included under local administration for D.C., Hawaii, and the outlying areas.
4/ Less than $0.50.

Table 2.--Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1972-73

(In thousands of dollars)

State or other area	Current expenditures for free public elementary and secondary schools								
	Total	Regular programs by major function							Other services
		Total	Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges	
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	$44,911,853	$43,213,488	$1,507,700	$30,118,989	$442,666	$1,626,030	$4,677,291	$4,840,812	$1,698,366
Alabama	521,575	463,958	12,636	334,809	11,270	16,219	34,987	54,036	57,617
Alaska	135,233	132,371	[illegible]49	85,995	1,534	6,546	19,016	12,830	2,862
Arizona 1/	397,382	378,857	20,348	280,393	4,151	8,975	44,786	20,204	18,526
Arkansas	288,867	266,619	12,873	185,315	1,225	13,537	25,943	27,726	22,249
California	4,729,446	4,628,246	137,112	3,301,296	33,636	95,552	492,596	568,055	101,200
Colorado	521,088	505,300	17,072	364,607	5,492	15,216	53,907	49,007	15,788
Connecticut	760,784	751,945	22,001	546,053	9,440	29,0[illegible]	80,332	65,093	8,839
Delaware	152,721	147,773	6,114	99,402	1,923	6,892	17,591	15,851	4,[illegible]48
District of Columbia	178,0[illegible]	165,804	8,365	113,153	7,475	5,1[illegible]	21,431	10,197	12,214
[illegible]rida	1,251,177	1,189,473	35,442	883,381	2,501	31,5[illegible]	128,070	108,111	61,704
Georgia	849,958	795,296	23,412	609,319	4,283	31,926	77,857	48,499	54,662
Hawaii	176,353	165,401	11,226	136,355	1,270	[illegible],373	13,177	(2/)	10,953
Idaho	131,450	126,521	4,862	86,009	523	6,532	14,058	14,537	4,929
Illinois	2,580,302	2,475,714	100,667	1,701,681	34,093	80,255	298,738	260,280	104,588
Indiana	1,017,424	981,839	26,195	680,[illegible]	8,737	44,460	122,270	100,[illegible]	35,585
Iowa	634,723	603,087	24,387	422,747	4,650	27,122	71,456	52,725	31,636
Kansas	442,162	424,643	16,744	291,538	2,655	16,820	49,113	47,773	17,518
Kentucky 1/	473,077	442,207	11,701	327,742	4,257	23,897	42,087	32,524	30,870
Louisiana	699,969	630,391	36,699	436,640	3,653	41,475	62,191	49,733	69,578
Maine 1/	196,796	188,078	5,889	134,439	942	10,76[illegible]	20,411	15,632	8,718
Maryland	966,187	936,948	23,816	656,483	11,060	40,707	115,357	89,526	29,239
Massachusetts	1,281,083	1,229,122	43,171	924,906	16,771	53,29[illegible]	142,915	48,063	51,961
Michigan	2,381,548	2,344,809	74,563	1,575,908	11,476	79,98[illegible]	276,630	326,249	36,739
Minnesota	1,027,300	994,389	35,216	681,205	9,435	49,657	107,893	110,963	32,911
Mississippi	343,228	304,521	10,703	222,896	2,503	16,892	26,402	25,125	38,707
Missouri	838,536	808,517	28,475	580,982	6,745	38,086	92,642	61,588	30,019
Montana	159,160	153,608	6,028	105,694	643	8,395	17,283	15,565	5,552
Nebraska 1/	306,116	294,580	13,965	208,406	1,673	9,086	35,039	26,411	11,535
Nevada	116,833	114,373	2,597	84,264	836	3,727	13,970	8,979	2,460
New Hampshire	141,591	136,492	4,905	97,932	1,662	6,844	13,975	11,174	5,099
New Jersey	1,905,698	1,844,467	66,739	1,253,470	34,462	63,735	208,272	215,788	61,231
New Mexico 1/	224,907	213,101	6,859	152,169	1,676	9,785	22,651	19,960	11,806
New York	3,429,188	3,294,567	183,194	3,482,932	71,213	269,165	459,534	828,529	134,621
North Carolina	869,074	814,769	21,800	580,786	4,880	28,970	70,088	99,305	54,305
North Dakota	120,387	110,417	4,658	76,136	287	8,202	12,121	9,063	9,970
Ohio	2,105,382	2,053,229	79,174	1,380,028	14,175	59,765	241,977	278,110	52,153
Oklahoma	439,130	411,674	17,152	281,712	2,382	18,045	54,193	38,191	27,456
Oregon	500,151	482,809	16,286	337,992	1,596	19,518	60,295	47,121	17,342
Pennsylvania	2,680,140	2,599,247	96,191	1,61[illegible],391	40,695	98,090	304,307	443,372	80,893
Rhode Island	193,188	185,071	6,252	133,436	1,903	7,304	19,424	16,750	8,117
South Carolina	459,046	420,357	12,839	307,932	3,393	10,850	39,673	45,671	38,689
South Dakota	134,691	123,872	5,718	87,238	439	6,894	12,786	10,797	10,819
Tennessee	597,986	567,889	18,876	405,811	3,961	23,835	58,774	56,632	30,097
Texas	2,088,504	1,964,503	94,008	1,514,857	23,906	34,956	199,506	97,270	124,001
Utah	222,871	211,729	4,104	145,163	1,232	5,381	23,773	32,077	11,142
Vermont 1/	104,880	101,491	4,170	70,643	796	5,335	12,195	8,353	3,388
Virginia	933,785	895,607	21,044	658,818	6,502	36,712	99,933	72,599	38,178
Washington	793,929	776,176	23,908	[illegible]6,682	13,087	29,266	90,101	83,132	17,752
West Virginia	311,883	293,[illegible]	[illegible]	200,159	2,852	19,538	31,801	30,036	18,088
Wisconsin	1,006,353	980,363	28,099	663,574	6,113	43,660	114,360	124,757	25,790
Wyoming 1/	90,593	87,273	3,588	62,170	688	4,614	9,403	6,810	3,320
Outlying areas:									
American Samoa	6,128	4,916	4/392	4,362	--	163	(3/)	--	1,212
Canal Zone	16,888	16,888	1,157	13,798	--	221	994	719	--
Guam	25,352	24,528	2,549	18,966	41	2,588	207	177	824
Puerto Rico	353,734	302,233	17,473	253,761	2,472	5,226	2,729	20,572	51,501
Virgin Islands	21,735	19,959	892	15,739	345	1,092	1,891	--	1,776

1/ Funds for ESEA reported undistributed by function have been added to instruction.
2/ Data were reported distributed to other functions.
3/ Expenditures for plant operation are included in expenditures for administration.

Table 3.--Current expenditures per pupil in average daily attendance (ADA) at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1972-73

State or other area	Current expenditures per pupil in ADA for regular programs, by major function						
	Total	Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	$1,025	$36	$714	$10	$39	$111	$115
Alabama	630	17	455	15	22	48	73
Alaska	1,696	82	1,102	20	84	244	164
Arizona	858	46	[illegible]	9	20	102	46
Arkansas	649	31	451	3	33	63	68
California	1,020	30	728	7	21	109	125
Colorado	946	32	683	10	28	101	92
Connecticut	1,212	35	880	15	47	130	105
Delaware	1,198	50	806	16	56	143	128
District of Columbia	1,415	71	966	64	44	183	87
Florida	868	26	645	2	23	93	79
Georgia	803	24	615	4	32	79	49
Hawaii	993	67	819	8	20	79	-
Idaho	725	28	493	3	37	81	83
Illinois	1,175	48	807	16	38	142	124
Indiana	882	23	611	8	40	110	90
Iowa	987	40	692	8	44	117	86
Kansas	943	37	648	6	37	109	106
Kentucky	669	18	496	6	36	64	49
Louisiana	814	47	514	5	54	80	64
Maine	815	26	582	4	47	88	68
Maryland	1,160	29	815	14	50	143	111
Massachusetts	1,081	37	814	15	47	126	42
Michigan	1,162	37	781	6	40	137	161
Minnesota	1,185	42	812	11	39	129	132
Mississippi	620	22	454	5	34	54	51
Missouri	886	31	637	7	42	102	67
Montana	967	38	665	4	53	109	98
Nebraska	948	45	671	5	29	113	85
Nevada	943	21	695	7	31	115	74
New Hampshire	865	31	620	11	43	89	71
New Jersey	1,365	49	929	26	47	154	160
New Mexico	829	27	592	6	38	88	78
New York	1,713	59	1,127	23	87	149	268
North Carolina	761	20	551	5	27	65	93
North Dakota	807	34	556	2	60	89	66
Ohio	926	36	623	6	27	109	125
Oklahoma	725	30	496	4	32	96	67
Oregon	1,121	38	785	4	45	140	109
Pennsylvania	1,201	44	747	19	45	141	205
Rhode Island	1,112	38	801	11	44	117	101
South Carolina	728	22	533	6	19	69	79
South Dakota	807	37	569	3	45	83	70
Tennessee	683	23	487	5	29	71	68
Texas	787	38	606	10	14	80	39
Utah	760	15	521	4	20	85	115
Vermont	988	41	687	8	52	119	81
Virginia	908	21	668	7	37	101	74
Washington	1,063	33	735	18	40	123	114
West Virginia	768	25	523	8	51	83	78
Wisconsin	1,086	31	735	7	48	127	138
Wyoming	1,092	45	778	9	58	117	85
Outlying areas:							
American Samoa	639	51	567	-	21	(1/)	-
Canal Zone	1,287	88	1,051	-	17	76	55
Guam	987	103	763	2	104	8	7
Puerto Rico	458	26	385	4	8	4	31
Virgin Islands	1,028	46	811	18	56	97	-

1/ Data included with administration in column 3.

Table 4.--Percent distributions of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1972-73

State or other area	Total	Major function					
		Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	100.0	3.5	69.7	1.[illegible]	3.8	10.8	11.2
Alabama	100.0	2.7	72.2	2.4	3.5	7.5	11.7
Alaska	100.0	4.9	65.0	1.7	4.9	14.4	9.7
Arizona	100.0	5.4	[illegible].0	1.1	2.4	11.8	5.3
Arkansas	100.0	4.8	69.5	.5	5.1	9.7	10.4
California	100.0	3.0	71.3	.7	2.1	10.6	12.3
Colorado	100.0	3.4	72.1	1.1	3.0	10.7	9.7
Connecticut	100.0	2.9	72.6	1.3	3.9	10.7	8.6
Delaware	100.0	4.1	67.3	1.3	4.7	11.9	10.7
District of Columbia	100.0	5.0	68.3	4.5	3.1	12.9	6.2
Florida	100.0	3.0	74.2	.2	2.7	10.8	9.1
Georgia	100.0	2.9	76.6	.6	4.0	9.8	6.1
Hawaii	100.0	6.8	82.4	.8	2.0	8.0	(1/)
Idaho	100.0	3.8	68.0	.4	5.2	11.1	11.5
Illinois	100.0	4.1	68.7	1.4	3.2	12.1	10.5
Indiana	100.0	2.7	69.3	.9	4.5	12.4	10.2
Iowa	100.0	4.0	70.1	.8	4.5	11.9	8.7
Kansas	100.0	3.9	68.7	.6	4.0	11.6	11.2
Kentucky	100.0	2.6	74.1	1.0	5.4	9.5	7.4
Louisiana	100.0	5.8	69.2	.6	6.6	9.9	7.9
Maine	100.0	3.1	71.5	.5	5.7	10.9	8.3
Maryland	100.0	2.5	70.1	1.2	4.3	12.3	9.6
Massachusetts	100.0	3.5	75.3	1.4	4.3	11.6	3.9
Michigan	100.0	3.2	57.2	.5	3.4	11.8	13.9
Minnesota	100.0	3.5	68.5	1.0	5.0	10.9	11.1
Mississippi	100.0	3.5	73.2	.8	5.5	8.7	8.3
Missouri	100.0	3.5	71.9	.8	4.7	11.5	7.6
Montana	100.0	3.9	68.8	.4	5.5	11.3	10.1
Nebraska	100.0	4.7	70.7	.6	3.1	11.9	9.0
Nevada	100.0	2.3	73.7	.7	3.3	12.2	7.8
New Hampshire	100.0	3.6	71.8	1.2	5.0	10.2	8.2
New Jersey	100.0	3.6	68.1	1.9	3.4	11.3	11.7
New Mexico	100.0	3.2	71.4	.8	4.6	10.6	9.4
New York	100.0	3.5	65.8	1.3	5.1	8.7	15.6
North Carolina	100.0	2.7	72.4	.6	3.5	8.6	12.2
North Dakota	100.0	4.2	69.0	.2	7.4	11.0	8.2
Ohio	100.0	3.9	67.2	.7	2.9	11.8	13.5
Oklahoma	100.0	4.2	68.4	.6	4.4	13.1	9.3
Oregon	100.0	3.4	70.0	.3	4.0	12.5	9.8
Pennsylvania	100.0	3.7	62.2	1.6	3.8	11.7	17.0
Rhode Island	100.0	3.4	72.1	1.0	3.9	10.5	9.1
South Carolina	100.0	3.1	73.2	.8	2.6	9.4	10.9
South Dakota	100.0	4.6	70.4	.4	5.6	10.3	8.7
Tennessee	100.0	3.3	71.5	.7	4.2	10.3	10.0
Texas	100.0	4.8	77.1	1.2	1.8	10.2	1/ 4.9
Utah	100.0	1.9	68.6	.6	2.5	11.2	15.2
Vermont	100.0	4.1	69.6	.8	5.3	12.0	8.2
Virginia	100.0	2.3	73.6	.7	4.1	11.2	8.1
Washington	100.0	3.1	69.1	1.7	3.8	11.6	10.7
West Virginia	100.0	3.2	68.1	1.0	6.7	10.8	10.2
Wisconsin	100.0	2.9	67.7	.6	4.4	11.7	12.7
Wyoming	100.0	4.1	71.2	.8	5.3	10.8	7.8
Outlying areas:							
American Samoa	100.0	2/ 8.0	88.7	--	3.3	(2/)	--
Canal Zone	100.0	6.8	81.7	--	1.3	5.9	4.3
Guam	100.0	10.4	77.3	.2	10.6	.8	.7
Puerto Rico	100.0	5.8	84.0	.8	1.7	.9	6.8
Virgin Islands	100.0	4.5	78.8	1.7	5.5	9.5	--

1/ Items normally carried in fixed charges are charged to other functions.
2/ Expenditures for plant operation are included in expenditures for administration.

Table 5.--Revenues for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1972-73

(In thousands of dollars)

State or other area	Revenue receipts							Non-revenue receipts	Total receipts
					Local				
	Total	Federal	State	Intermediate	Property tax	Other	Total		
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	$52,117,930	$4,525,000	$20,843,520	$498,781	$24,245,018	$2,005,613	$26,250,631	$3,450,514	$55,568,444
Alabama	563,080	109,021	321,691	--	54,171	78,196	132,367	13,758	576,838
Alaska 1/	142,922	34,528	94,648	--	13,747	--	13,747	27,340	170,262
Arizona	515,165	46,359	190,180	24,054	226,170	28,401	254,572	38,243	553,408
Arkansas 1/	320,512	61,567	142,280	345	112,620	3,701	116,320	18,063	338,575
California	5,691,973	493,334	1,810,216	61,108	3,120,204	207,110	3,327,315	313,188	6,005,161
Colorado	618,291	43,169	177,955	3,327	368,400	30,440	398,840	46,207	664,498
Connecticut 1/	1,011,913	49,684	307,975	--	649,689	4,566	654,254	85,004	1,096,917
Delaware	187,565	14,606	130,046	--	37,435	5,478	42,912	19,05.	206,622
District of Columbia	226,733	2/ 82,964	143,769	--	--	--	--	1,746	228,479
Florida	1,454,825	148,271	797,527	--	437,058	71,969	509,027	81,291	1,536,116
Georgia	882,826	121,232	428,076	--	311,499	22,018	333,518	61,769	944,595
Hawaii	201,185	26,042	175,143	--	--	--	--	26,484	227,669
Idaho	142,017	16,596	49,292	10,283	58,358	7,488	65,846	4,612	146,628
Illinois	2,693,182	169,089	1,144,666	--	1,379,426	--	1,379,426	223,038	2,916,219
Indiana	1,251,809	70,845	415,295	11,789	735,104	18,777	753,881	30,245	1,282,054
Iowa	714,543	39,202	221,114	30,964	411,664	11,599	423,262	30,887	745,429
Kansas	499,955	40,597	135,535	3,332	293,054	27,437	320,491	21,256	521,212
Kentucky	576,200	91,988	314,482	--	117,086	52,699	169,785	6,010	582,260
Louisiana	786,579	110,624	434,815	--	137,259	103,881	241,140	99,460	886,039
Maine	235,065	21,818	83,891	--	127,087	2,270	129,357	19,251	254,316
Maryland	1,263,321	92,620	541,956	--	621,572	7,173	628,745	22,847	1,286,168
Massachusetts 1/	1,599,283	80,487	484,623	--	982,219	51,954	1,034,173	145,918	1,745,201
Michigan	2,814,357	158,056	1,123,012	4,563	1,326,678	202,048	1,528,726	127,975	2,942,331
Minnesota	1,233,769	67,981	702,557	8,777	427,627	26,828	454,454	99,504	1,333,273
Mississippi	374,325	99,409	184,866	188	82,871	6,992	89,862	20,065	394,390
Missouri	1,034,497	90,956	339,600	59,275	443,714	80,952	524,666	53,720	1,088,216
Montana	188,272	19,314	52,530	49,664	64,743	2,021	66,764	20,669	208,941
Nebraska	320,624	28,124	48,001	8,754	230,423	5,323	235,746	7,971	328,595
Nevada	139,676	10,738	49,069	--	55,182	24,686	79,868	24,328	164,004
New Hampshire	162,628	8,709	12,664	--	139,671	1,584	141,255	12,093	174,721
New Jersey	2,181,437	129,244	545,260	--	1,480,405	26,528	1,506,933	199,123	2,380,560
New Mexico	271,607	56,095	163,445	20,354	10,912	20,801	31,713	19,226	290,834
New York	6,166,539	339,748	2,510,114	--	3,112,123	204,552	3,316,676	355,457	6,521,996
North Carolina	964,999	143,249	559,901	--	247,763	14,085	261,849	11,127	976,125
North Dakota	147,535	20,741	40,002	20,611	59,034	7,147	66,181	189	147,724
Ohio	2,360,628	143,529	783,468	--	1,406,326	27,304	1,433,631	359,285	2,719,912
Oklahoma	502,280	59,361	222,946	17,594	188,298	14,082	202,379	29,484	531,764
Oregon	585,306	47,190	115,269	105,266	307,290	10,290	317,580	20,070	605,376
Pennsylvania	3,079,724	250,899	1,459,234	--	1,060,940	308,651	1,369,591	96,112	3,175,836
Rhode Island	230,943	16,187	76,388	18,694	114,654	5,021	119,675	9,223	240,166
South Carolina	525,365	100,486	279,298	--	117,968	27,613	145,581	37,128	562,493
South Dakota	154,705	24,909	20,005	1,062	105,252	3,478	108,730	4,429	159,134
Tennessee	617,378	99,997	262,649	--	165,436	89,295	245,731	71,221	688,599
Texas	2,477,879	283,308	1,163,639	5,480	963,798	61,654	1,025,452	307,974	2,785,853
Utah	275,246	28,943	144,133	--	95,010	7,160	102,170	44,455	319,701
Vermont	129,624	7,115	42,876	--	75,841	3,793	79,633	13,035	142,659
Virginia	1,107,177	133,868	368,353	--	587,198	17,759	604,957	89,410	1,196,588
Washington	885,621	81,505	436,746	--	324,022	43,348	367,370	17,530	903,151
West Virginia	352,620	51,852	190,740	524	105,440	4,063	109,504	851	353,470
Wisconsin	1,155,735	49,640	352,869	11,485	719,732	22,009	741,740	62,784	1,218,519
Wyoming	98,444	9,209	33,712	21,288	32,844	1,391	34,235	400	98,844
Outlying areas:									
American Samoa	7,208	1,629	5,579	--	--	--	--	--	7,208
Canal Zone	16,888	16,888	--	--	--	--	--	--	16,888
Guam	26,265	6,501	19,764	--	--	--	--	--	25,265
Puerto Rico	397,406	89,286	308,120	--	--	--	--	--	397,406
Virgin Islands	26,957	3,190	23,768	--	--	--	--	--	26,957

1/ Data reported by the State did not include receipts from sale of bonds and were adjusted by primary market sales of public school bond issues reported sold in the State in FY 1973. Source: Bond Sales for Public School Purposes, DHEW publication (OE) 74-11406.

2/ Revenues from Federal sources for the District of Columbia include 25.5% of the revenues from local sources since that percent of the general revenues of the District of Columbia were received from the Federal Government in FY 1973.

Table 6.- Revenue per pupil in average daily attendance for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1972-73

State or other area	Total		Federal		State		Intermediate		Local	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9	10	11
50 States and D.C.	$1,236	100.0	$ 107	8.7	$ 494	40.0	$ 12	1.0	$ 622	50.3
Alabama	765	100.0	148	19.3	437	57.2	--	--	180	23.5
Alaska	1,831	100.0	442	24.2	1,213	66.2	--	--	176	9.6
Arizona	1,167	100.0	105	9.0	431	36.9	54	4.6	577	49.5
Arkansas	781	100.0	150	19.2	347	44.4	1	.1	283	36.3
California	1,254	100.0	109	8.7	399	31.8	13	1.0	733	58.5
Colorado	1,158	100.0	81	7.0	324	28.0	6	.5	747	64.5
Connecticut	1,631	100.0	80	4.9	497	30.5	--	--	1,054	64.6
Delaware	1,520	100.0	1/ 118	7.8	1,054	69.3	--	--	348	22.9
District of Columbia	1,935	100.0	708	36.6	1,227	63.4	--	--	--	--
Florida	1,062	100.0	108	10.2	583	54.9	--	--	371	34.9
Georgia	892	100.0	122	13.7	433	48.5	--	--	337	37.8
Hawaii	1,208	100.0	156	12.9	1,052	87.1	--	--	--	--
Idaho	814	100.0	95	11.7	283	34.8	59	7.2	377	46.3
Illinois	1,278	100.0	80	6.3	543	42.5	--	--	655	51.2
Indiana	1,124	100.0	64	5.7	373	33.2	11	1.0	676	60.1
Iowa	1,170	100.0	64	5.5	362	30.9	51	4.4	693	59.2
Kansas	1,110	100.0	90	8.1	301	27.1	7	.6	712	64.2
Kentucky	872	100.0	139	16.0	476	54.6	--	--	257	29.4
Louisiana	1,016	100.0	143	14.1	561	55.2	--	--	312	30.7
Maine	1,018	100.0	95	9.3	363	35.7	--	--	560	55.0
Maryland	1,565	100.0	115	7.3	671	42.9	--	--	779	49.8
Massachusetts	1,408	100.0	71	5.0	427	30.3	--	--	910	64.7
Michigan	1,395	100.0	78	5.6	557	39.9	2	.2	758	54.3
Minnesota	1,470	100.0	81	5.5	837	56.9	10	.7	542	36.9
Mississippi	762	100.0	202	26.5	377	49.4	(2/)	.1	183	24.0
Missouri	1,134	100.0	100	8.8	394	34.8	65	5.7	575	50.7
Montana	1,185	100.0	121	10.3	331	27.9	313	26.4	420	35.4
Nebraska	1,032	100.0	91	8.8	154	15.0	28	2.7	759	73.5
Nevada	1,151	100.0	89	7.7	404	35.1	--	--	658	57.2
New Hampshire	1,030	100.0	55	5.3	80	7.8	--	--	895	86.9
New Jersey	1,615	100.0	96	5.9	404	25.0	--	--	1,115	69.1
New Mexico	1,056	100.0	218	20.6	635	60.2	79	7.5	123	11.7
New York	1,995	100.0	110	5.5	812	40.7	--	--	1,073	53.8
North Carolina	902	100.0	134	14.8	523	58.0	--	--	245	27.2
North Dakota	1,079	100.0	152	14.1	292	27.1	151	14.0	484	44.8
Ohio	1,065	100.0	65	6.1	353	33.1	--	--	647	60.8
Oklahoma	884	100.0	105	11.8	392	44.4	31	3.5	356	40.3
Oregon	1,359	100.0	110	8.1	268	19.7	244	18.0	737	54.2
Pennsylvania	1,423	100.0	116	8.1	674	47.4	--	--	633	44.5
Rhode Island	1,387	100.0	97	7.0	459	33.1	112	8.1	719	51.8
South Carolina	910	100.0	174	19.1	484	53.2	--	--	252	27.7
South Dakota	1,008	100.0	162	16.1	130	12.9	7	.7	709	70.3
Tennessee	742	100.0	120	16.2	316	42.6	--	--	306	41.2
Texas	992	100.0	113	11.4	466	47.0	2	.2	411	41.4
Utah	988	100.0	104	10.5	527	52.4	--	--	367	37.1
Vermont	1,261	100.0	69	5.5	417	33.1	--	--	775	61.4
Virginia	1,122	100.0	136	12.1	373	33.3	--	--	613	54.6
Washington	1,213	100.0	112	9.2	598	49.3	--	--	503	41.5
West Virginia	922	100.0	136	14.8	499	54.1	1	.1	286	31.0
Wisconsin	1,280	100.0	55	4.3	391	30.5	13	1.0	821	64.2
Wyoming	1,232	100.0	115	9.3	422	34.3	266	21.6	429	34.8
Outlying areas:										
American Samoa	937	100.0	212	22.6	725	77.4	--	--	--	--
Canal Zone	1,287	100.0	1,287	100.0	--	--	--	--	--	--
Guam	1,057	100.0	262	24.8	795	75.2	--	--	--	--
Puerto Rico	602	100.0	135	22.4	467	77.6	--	--	--	--
Virgin Islands	1,388	100.0	164	11.8	1,224	88.2	--	--	--	--

1/ Revenues from Federal sources for the District of Columbia include 25.3% of the revenues from local sources since that percent of the general revenues of the District of Columbia were received from the Federal Government in FY 1973.
2/ Less than $0.50

Table 7.--Current expenditures at the local level and expenditures per pupil for public elementary and secondary education, by revenue source and by State or other area: Aggregate United States, 1972-73

State or other area	Total current expenditures		Revenue from Federal sources			Revenue from State and local sources		
	Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	Percent of total	Thousands of dollars	Dollars per pupil	Percent of total
1	2	3	4	5	6	7	8	9
50 States and D.C.....	$44,911,853	$1,065	$3,965,954	$ 94	8.8	$40,945,899	971	91.2
Alabama.....	521,575	708	97,467	132	18.7	424,108	576	81.3
Alaska.....	135,233	1,733	32,533	417	24.1	102,700	1,316	75.9
Arizona.....	397,382	900	38,041	86	9.6	359,341	814	90.4
Arkansas.....	288,867	703	49,446	120	17.1	239,421	583	82.9
California.....	4,729,446	1,042	456,423	101	9.7	4,273,023	941	90.3
Colorado.....	521,088	976	40,054	75	7.7	481,034	901	92.3
Connecticut.....	760,784	1,227	47,700	77	6.3	713,084	1,150	93.7
Delaware.....	152,721	1,238	12,145	98	8.0	140,576	1,140	92.0
District of Columbia..	178,018	1,519	1/ 72,069	615	40.5	105,949	904	59.5
Florida.....	1,251,177	913	106,206	77	8.5	1,144,971	836	91.5
Georgia.....	849,958	858	103,143	104	12.1	746,815	754	87.9
Hawaii.....	176,353	1,059	21,150	127	12.0	155,203	932	88.0
Idaho.....	131,450	754	14,912	86	11.3	116,538	668	88.7
Illinois.....	2,580,302	1,224	171,450	81	6.6	2,408,852	1,143	93.4
Indiana.....	1,017,424	914	60,330	54	5.9	957,094	860	94.1
Iowa.....	634,723	1,039	35,365	58	5.6	599,358	981	94.4
Kansas.....	442,162	982	31,841	71	7.2	410,321	911	92.8
Kentucky.....	473,077	716	81,106	123	17.1	391,971	593	82.9
Louisiana.....	699,969	904	98,275	127	14.0	601,694	777	86.0
Maine.....	196,796	852	17,720	77	9.0	179,076	775	91.0
Maryland.....	966,187	1,196	83,527	103	8.6	882,660	1,093	91.4
Massachusetts.....	1,281,083	1,127	69,900	61	5.5	1,211,183	1,066	94.5
Michigan.....	2,381,548	1,180	151,778	75	6.4	2,229,770	1,105	93.6
Minnesota.....	1,027,300	1,224	60,662	72	5.9	966,638	1,152	94.1
Mississippi.....	343,228	699	86,457	176	25.2	256,771	523	74.8
Missouri.....	838,536	919	82,408	90	9.8	756,128	829	90.2
Montana.....	159,160	1,002	16,518	104	10.4	142,642	898	89.6
Nebraska.....	306,116	986	25,749	83	8.4	280,367	903	91.6
Nevada.....	116,833	963	9,580	79	8.2	107,253	884	91.8
New Hampshire.....	141,591	897	7,891	50	5.6	133,700	847	94.4
New Jersey.....	1,905,698	1,410	108,732	80	5.7	1,796,966	1,330	94.3
New Mexico.....	224,907	874	37,057	144	16.5	187,850	730	83.5
New York.....	5,429,188	1,757	305,386	99	5.6	5,123,802	1,658	94.4
North Carolina.....	869,074	812	128,532	120	14.8	740,542	692	85.2
North Dakota.....	120,387	880	14,289	104	11.9	106,098	776	88.1
Ohio.....	2,105,382	950	126,957	57	6.0	1,978,425	893	94.0
Oklahoma.....	439,130	773	54,281	95	12.4	384,849	678	87.6
Oregon.....	500,151	1,161	37,078	86	7.4	463,073	1,075	92.6
Pennsylvania.....	2,680,140	1,238	238,993	110	8.9	2,441,147	1,128	91.1
Rhode Island.....	193,188	1,160	15,700	94	8.1	177,488	1,066	91.9
South Carolina.....	459,046	795	86,757	150	18.9	372,289	645	81.1
South Dakota.....	134,691	877	20,233	132	15.0	114,458	745	85.0
Tennessee.....	597,986	719	73,778	89	12.3	524,208	630	87.7
Texas	2,088,504	836	223,210	89	10.7	1,865,294	747	89.3
Utah.....	222,871	800	23,797	85	10.7	199,074	715	89.3
Vermont.....	104,880	1,021	5,603	55	5.3	99,277	966	94.7
Virginia.....	933,785	947	126,627	129	13.6	807,158	818	86.4
Washington.....	793,929	1,087	64,170	88	8.1	729,759	999	91.9
West Virginia.....	311,883	815	43,108	113	13.8	268,775	702	86.2
Wisconsin.....	1,006,353	1,114	42,928	47	4.3	963,425	1,067	95.7
Wyoming.....	90,593	1,134	6,881	86	7.6	83,712	1,048	92.4
Outlying areas:								
American Samoa.....	6,128	797	1,243	162	20.3	4,885	635	79.7
Canal Zone.....	15,995	1,219	15,995	1,219	100.0	---	---	---
Guam.....	25,352	1,020	5,426	218	21.4	19,926	802	78.6
Puerto Rico.....	353,734	536	78,494	119	22.2	275,240	417	77.8
Virgin Islands.....	21,735	1,119	2,590	133	11.9	19,145	986	88.1

1/ Revenues from Federal sources for the District of Columbia include 25.3% of the revenues from local sources since that percent of the general revenues of the District of Columbia were received from the Federal Government in FY 1973.

Table 8.--Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1972-73

State or other area	Average daily attendance (ADA) (in thousands)	Current expenditures as defined by P.L. 81-874 and P.L. 89-10				
		Thousands of dollars			Average per pupil in ADA	
		Total	From Federal sources	From State and local sources	Total dollars	Percent increase from 1971-72
1	2	3	4	5	6	7
50 States and D.C.	42,179	$43,060,091	$2,428,403	$40,611,689	$1,020	10.2
Alabama	736	473,874	59,396	414,477	644	9.5
Alaska	78	131,480	29,244	102,236	1,685	5.6
Arizona	442	382,696	27,237	355,460	867	6.1
Arkansas	411	260,152	26,622	233,530	634	12.5
California	4,539	4,564,001	308,081	4,255,920	1,006	8.7
Colorado	534	505,722	28,146	477,576	947	7.6
Connecticut	620	740,688	30,186	710,502	1,194	5.8
Delaware	123	149,058	9,182	139,876	1,208	15.8
District of Columbia 1/	117	167,619	1/ 62,386	105,233	1,430	19.8
Florida	1,371	1,201,270	70,043	1,131,228	877	4.1
Georgia	990	791,987	58,832	733,155	800	26.9
Hawaii	167	170,739	16,951	153,788	1,025	2.0
Idaho	174	125,548	11,097	114,451	720	10.3
Illinois	2,108	2,490,809	95,112	2,395,697	1,182	15.8
Indiana	1,113	985,298	35,672	949,625	885	4.1
Iowa	611	610,624	17,735	592,889	1,000	5.8
Kansas	450	424,059	19,760	404,299	942	14.0
Kentucky	661	428,862	44,802	384,060	649	8.4
Louisiana	774	653,704	62,480	591,223	845	4.0
Maine	231	188,926	11,260	177,666	818	4.3
Maryland	807	937,459	61,049	876,410	1,161	8.1
Massachusetts	1,136	1,240,412	38,777	1,201,634	1,092	12.0
Michigan	2,018	2,313,236	93,074	2,220,162	1,146	8.5
Minnesota	839	994,660	32,710	961,949	1,185	9.6
Mississippi	491	292,452	42,362	250,091	595	11.6
Missouri	913	800,380	53,421	746,959	887	10.3
Montana	159	153,233	11,820	141,413	965	13.1
Nebraska	311	295,145	17,166	277,979	950	10.2
Nevada	121	114,444	7,678	106,766	943	6.2
New Hampshire	158	139,100	6,444	132,656	881	9.6
New Jersey	1,351	1,855,802	63,464	1,792,337	1,374	11.3
New Mexico	257	211,604	25,945	185,659	823	10.6
New York	3,091	5,221,357	106,241	5,115,116	1,689	9.4
North Carolina	1,070	796,128	68,274	727,854	744	12.9
North Dakota	137	111,716	9,157	102,559	817	9.1
Ohio	2,217	2,042,209	73,359	1,968,850	921	12.3
Oklahoma	568	414,830	34,646	380,184	730	7.8
Oregon	431	483,792	31,823	451,970	1,123	8.5
Pennsylvania	2,164	2,581,154	158,827	2,422,327	1,193	16.1
Rhode Island	166	186,911	10,098	176,813	1,123	8.7
South Carolina	577	414,308	51,222	363,086	717	12.5
South Dakota	153	126,716	13,934	112,782	826	11.6
Tennessee	832	553,150	36,297	516,853	665	9.7
Texas	2,498	1,983,797	150,040	1,833,757	794	10.9
Utah	279	214,971	19,014	195,957	772	7.9
Vermont	103	100,533	2,242	98,291	978	6.3
Virginia	986	883,566	87,411	796,154	886	8.9
Washington	730	771,624	46,683	724,941	1,057	11.8
West Virginia	383	286,981	22,134	264,847	750	2.6
Wisconsin	903	983,598	23,843	959,756	1,089	5.8
Wyoming	80	87,706	5,021	82,685	1,097	8.7
Outlying areas:						
American Samoa	8	5,332	868	4,464	693	16.4
Canal Zone	13	15,995	15,995	0	1,219	16.3
Guam	25	24,043	4,311	19,732	968	- 1.1
Puerto Rico	660	316,554	45,751	270,803	480	2.5
Virgin Islands	19	20,432	1,443	18,989	1,052	- 7.4

1/ Revenues from Federal sources for the District of Columbia include 25.3% of the revenues from local sources since that percent of the general revenues of the District of Columbia were received from the Federal Government in FY 1973.

Appendix

OE Form 2350-6

State Fiscal Report for Fiscal Year 1973

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

O.M.B. NO. 51-R0960
APPROVAL EXPIRES: 6/30/74

ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS VI)*

PART A-2 STATE FISCAL REPORT

FOR FISCAL YEAR 1973

DUE DATE: MARCH 15, 1974

DATE PREPARED

STATE *(or territory)*

NOTE: Report all amounts to the nearest dollar. Before completing this form, read instructions carefully.

HANDBOOK II REFERENCE ACCOUNT NUMBERS	REVENUE AND NONREVENUE RECEIPTS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION ITEM	REPORT TO NEAREST DOLLAR
10	1. REVENUE FROM LOCAL SOURCES a. PROPERTY TAXES	
	b. OTHER SOURCES	
20	2. REVENUE FROM INTERMEDIATE SOURCES	
30a and 1711a	3. REVENUE FROM STATE SOURCES	
30b, 40 and 1711b	REVENUE FROM FEDERAL SOURCES BY PROGRAM	
	4. ELEMENTARY/SECONDARY EDUCATION ACT, ESEA	
	5. NATIONAL DEFENSE EDUCATION ACT, NDEA	
	6. PUBLIC LAW 81-815 *(school construction)*	
	7. PUBLIC LAW 81-874 *(maintenance and operation)*	
	8. VOCATIONAL EDUCATION	
	9. SCHOOL LUNCH, SPECIAL MILK, AND RELATED CHILD FEEDING PROGRAMS a. CASH	
	b. VALUE OF DONATED COMMODITIES	
	10. EMERGENCY SCHOOL ASSISTANCE PROGRAM, ESAP	
	11. ALL OTHER REVENUE FROM FEDERAL SOURCES	
	12. TOTAL REVENUE FROM FEDERAL SOURCES	
50-70	13. TOTAL NONREVENUE RECEIPTS	
10-70	14. TOTAL ALL RECEIPTS *(1a + 1b + 2 + 3 + 12)*	

	CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
100	15. ADMINISTRATION			
200	16. INSTRUCTION			
300/400	17. ATTENDANCE AND HEALTH SERVICES			
500	18. PUPIL TRANSPORTATION SERVICES			
600/700	19. OPERATION AND MAINTENANCE OF PLANT			
800	20. FIXED CHARGES			

CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS *(Continued)*

HANDBOOK II REFERENCE ACCOUNT NUMBERS	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874 *(continued)*	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
930 and 1711	21. NET EXPENDITURES FOR FOOD SERVICES			
1000	22. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES			
	23. FREE PUBLIC SUMMER SCHOOLS			
	24. TOTAL EXPENDITURES			
12 and 13	25. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS *(reimbursement for expenditures shown in items reported above)*	$		$
	Expenditures made from Federal funds granted under Public Law 89-10 *(included in above items)*			
	26. ESEA, TITLE I	$	$	$
	27. ESEA, TITLE II			
	28. ESEA, TITLE III			
	29. TOTAL EXCLUSIONS *(sum of lines 25 thru 28)*	$	$	$
	30. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 *(line 24 minus line 29)*	$	$	$

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL

	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL
31. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED ON LINE 30			

32. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10

LINE 30 *(total)*		LINE 31 *(total)*		EXPENDITURE PER PUPIL *(to the nearest cent)*
$	divided by	ADA	equals	$

	BY LOCAL AGENCIES	AT THE LOCAL LEVEL BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
33. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III INCLUDED IN LINE 30	$	$	$
34. OTHER CURRENT EXPENDITURES *(not included above)*	$	$	$
EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE AGENCY ADMINISTRATION			
35. CAPITAL OUTLAY *(sites, buildings, improvements, etc.)*	$	$	$
36. DEBT SERVICE a. PAYMENTS FOR INTEREST			
36. DEBT SERVICE b. PAYMENTS FOR PRINCIPAL			
36. DEBT SERVICE c. OTHER EXPENDITURES FOR DEBT SERVICE			
37. EXPENDITURES FOR INTERMEDIATE ADMINISTRATIVE AGENCIES			
38. EXPENDITURES FOR STATE EDUCATION AGENCY ADMINISTRATION			
39. TOTAL *(sum of lines 34 thru 38)*	$	$	$

CERTIFICATION - I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in lines 15 thru 31 constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in *(name of State)* _____ during the 1972-73 school year as defined for purposes of Public Law 89-10.

TYPE OR PRINT NAME AND TITLE OF AUTHORIZED OFFICIAL

SIGNATURE OF AUTHORIZED OFFICIAL

SUBMIT COMPLETED FORM TO: U.S. Office of Education
National Center for Educational Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

PREPARED BY *(name and title)*

TELEPHONE	AREA CODE	NUMBER	EXTENSION

PLEASE READ THESE INSTRUCTIONS AND DEFINITIONS BEFORE COMPLETING THE FORM.
DETACH THIS PORTION AND MAIL COMPLETED FORM TO U.S. OFFICE OF EDUCATION.

SPECIAL DEFINITIONS

Local Education Agency, means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education *(within a county, township or other political subdivision of a State)*.

Free Public Education, means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, **excluding any education provided beyond grade 12.**

Current Expenditures, means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 *(Public Law 89-10)*.

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance *(in full time equivalence)* of pupils involved must be included.

REVENUE AND NONREVENUE RECEIPTS

Revenue receipts are additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. State contributions to retirement systems, pensions funds, and social security are to be included. **Do not include** moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Revenue from local sources. Enter all revenue produced within the school district and available to the district in the amount produced. These school districts may be common school districts, elementary school districts, high school districts, unified school districts, town school districts, city school districts, county school districts, divisions, reorganized school districts, cooperative school districts, dependent school districts, independent school districts, etc.

Line 1a. Report money from local levies on the real and personal property in the school districts. Interest and penalties on delinquent property taxes are also reported here.

Line 1b. Include other taxation, appropriations, and income from permanent funds and endowments, receipts from the sale of junk, fines, interest on bank deposits and investments, temporary rents and any other revenue receipts from local governments not included elsewhere. Also include revenue from funds collected for tuition and transportation paid by patrons, gifts from philanthropic foundations and gifts from private individuals or organizations. Net receipts from food services, student body or other activities should also be included.

Line 2. Revenue from intermediate sources. Include all funds collected by an intermediate administrative unit, or a political subdivision between school districts and the State, and used for public elementary and secondary school purposes, except money collected by an intermediate unit as an agent for the local district, and returned to the local school district in the same amount as collected *(or less only collection costs)*, is recorded as revenue from local sources. Funds from taxation and appropriation, income from permanent funds and endowments, and other cash and noncash revenue receipts are to be included.

An illustration of revenue from intermediate sources is the case of a county intermediate administrative unit which collects taxes within the several local school districts in the county, and distributes the money thus collected to the local districts on some flat-grant or equalization-aid basis. Another illustration is a county that is not a school unit of any kind, but which may collect and distribute money for school purposes as described in the preceding illustration.

If the school district operating the schools is countywide, the revenue from county sources should be reported as revenue from local sources.

Line 3. Revenue from State Sources. Include revenues from the State for operation of the State board and State department of education and all funds collected by the State and distributed to intermediate and local school districts in amounts different from those which were collected within such local units. Examples of the kinds of revenue recorded in the accounts under this classification are State grants of money for such things as: General school purposes, Vocational education, Transportation, Special education for exceptional children, Textbooks, Capital outlay, Debt service, Tuition, Consolidation aid, Mining camp aid, Aid for orphans, Library aids, Salaries of officials Cost-of-living adjustments, Visiting teacher programs, Driver education, Child care centers, and Evening school salaries.

Do not include moneys that support or aid in expenditures for vocational rehabilitation and salaries of personnel for supplementary services such as State libraries and State museums, teacher retirement, teacher placements, etc.

Enter the total of all State money collected by the State and distributed to local education agencies through State taxation and appropriation, State permanent funds and endowments, cash and noncash revenue receipts. Include receipts for school services that do not go through the books of the local school system; e.g., State contributions to employee retirement systems and value of textbooks furnished by the State.

DO NOT INCLUDE funds from Federal sources which are distributed through the State education agency. **Such Federal funds are to be included in items 4 through 12.** This instruction is consistent with revision of Handbook II made by the U.S. Office of Education - Committee on Educational Data Systems (OE-CEDS) School Finance Standing Committee. The change was transmitted to the State education agencies by a memorandum dated February 16, 1966.

Lines 4-12. Revenue from Federal sources. Include ALL Federal funds for State and intermediate administration AND those going to local school systems either directly or through the State as a distribution agency. Do not include Federal funds going to agencies other than the local public school systems, e.g., that part of ESEA Title I dealing with programs for State operated or supported schools for the handicapped.

Line 13. Enter the total amount received by local education agencies from the sale of bonds, real property and equipment, loans, and proceeds from insurance adjustments.

CURRENT EXPENDITURES (Do not include funds for State or intermediate administration)

Column (1). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (2). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (1). Do not include expenditures for State institutional schools, or for State or intermediate administration.

Lines 18-20. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 21. Report only NET cash expenditures made by the local education agencies from Federal, State, and local tax sources to cover the deficit for food services *(including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales)*. Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State and local sources.

Line 22. Report only expenditures from public school funds to cover deficits for student-body activities *(such as interscholastic athletics, entertainments, etc.)* which are not part of the regular instructional program; exclude expenditures charged against receipts from the sale of tickets, student activity fees, etc.

Line 23. Include current expenditures for summer schools only when provided under public supervision and direction at public expense *(without tuition charge)*. If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead, insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 25. Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 26-28. Report expenditures made from Federal funds granted under Title I for the education of children of low income families under Title II for school library resources, textbooks, and other instructional materials and under Title III for supplementary educational centers and services. Report only expenditures that have been included in the expenditures reported in lines 15-20. If these moneys do not go through the books of local school systems, please report the amount in parentheses and explain.

ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line 31. Include average daily attendance for summer school pupils if line 23 is completed or if summer school expenditures are included on lines 15-20. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line 33. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds *(other than ESEA, Titles I, II, and III)* included in the expenditures reported on line 30. If actual expenditure data is not available, please report your best estimate of the included expenditures made from Federal funds.

Line 34. Include here any CURRENT EXPENDITURES not reported in lines 15-23. Enter expenditures for services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program.

EXPENDITURES FOR CAPITAL OUTLAY, DEBT SERVICE, AND STATE AND INTERMEDIATE ADMINISTRATION

Line 35. Enter the amount spent by and for local education agencies to acquire and improve sites, construct and equip buildings, and purchase other equipment *(classified as capital outlay)*.

Line 36a. Enter the amount spent by and for local education agencies for interest payments on bonds, and short-term and long-term loans. School-housing authority interest payments should also be included.

Line 36b. Enter the amount spent by and for local education agencies for payments on principal to retire serial bonds, short- and long-term loans, warrants or bills; include payments on principal to school-housing authorities.

Line 37. Include expenditures for administration by county or other intermediate administrative units.

Line 38. Include expenditures for administration by State board of education and State department of education *(excluding expenditures for vocational rehabilitation and salaries for personnel for supplementary services such as State library, State museum, teacher retirement, and teacher placement, etc.)*.

Related NCES Publications

OE 74-11701	Education Directory, 1973-74: Public School Systems
OE-73-1141	Preprimary Enrollment, October 1972
OE 74-11406	Bond Sales for Public School Purposes, 1972-73
OE 74-11407	Expenditures for Public Elementary and Secondary Education, 1971-72
74-155	Statistics of Public Elementary and Secondary Day Schools, Fall 1973
OE 74-11421	Statistics of State School Systems, 1969-70
OE 73-11415	Statistics of Local Public School Systems, Fall 1970: Staff
OE 74-147	Statistics of Local Public School Systems, Finance, 1969-70
OE 22028	Finances of Large City School Systems, 1967-68: A Comparative Analysis
OE 74-11420	Statistics of Nonpublic Elementary and Secondary Schools, 1970-71
OE 74-11103	Digest of Educational Statistics, 1973
OE 74-11105	Projections of Educational Statistics to 1982-83
75-211	Profiles in School Support, 1969-70